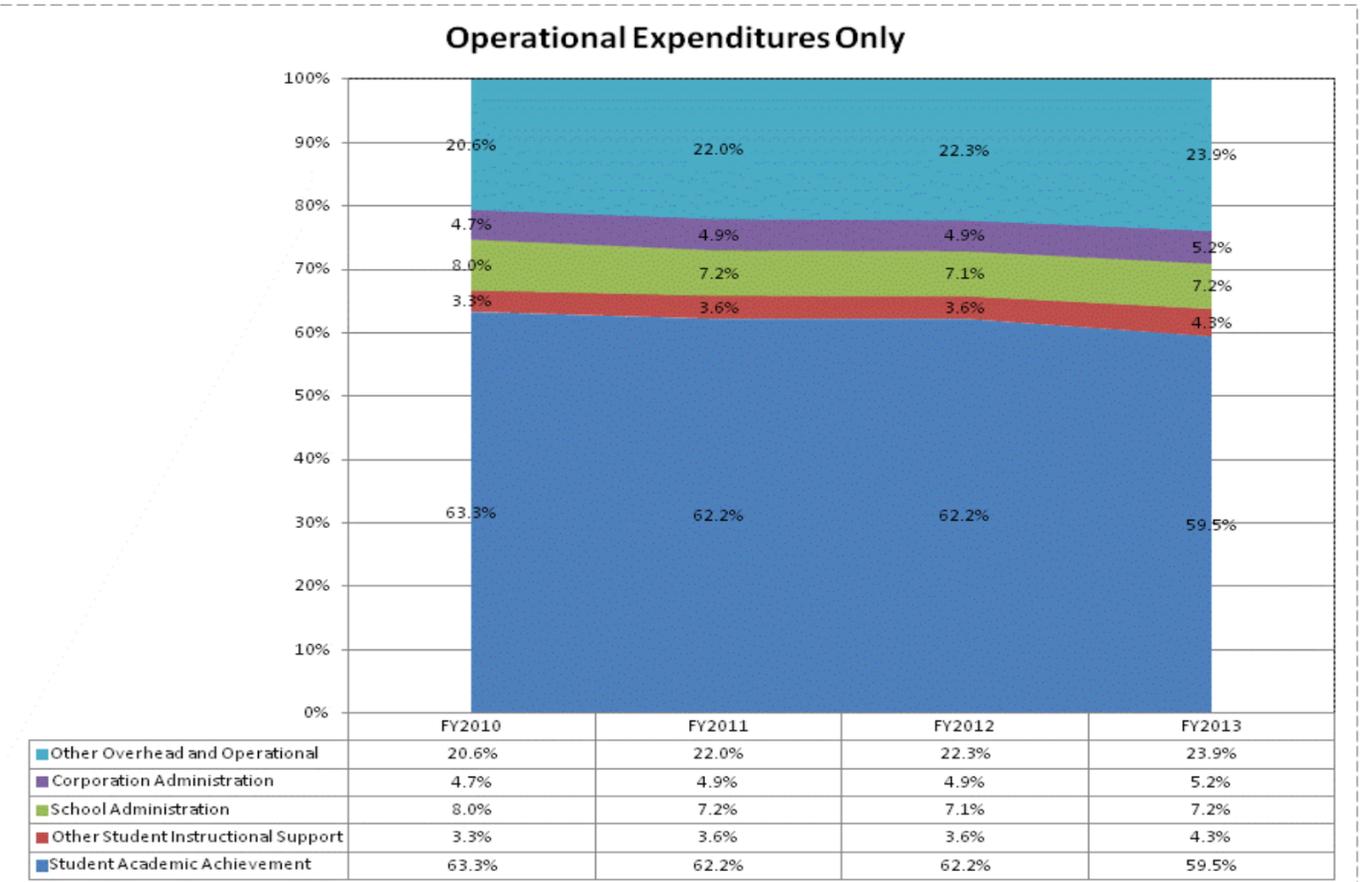
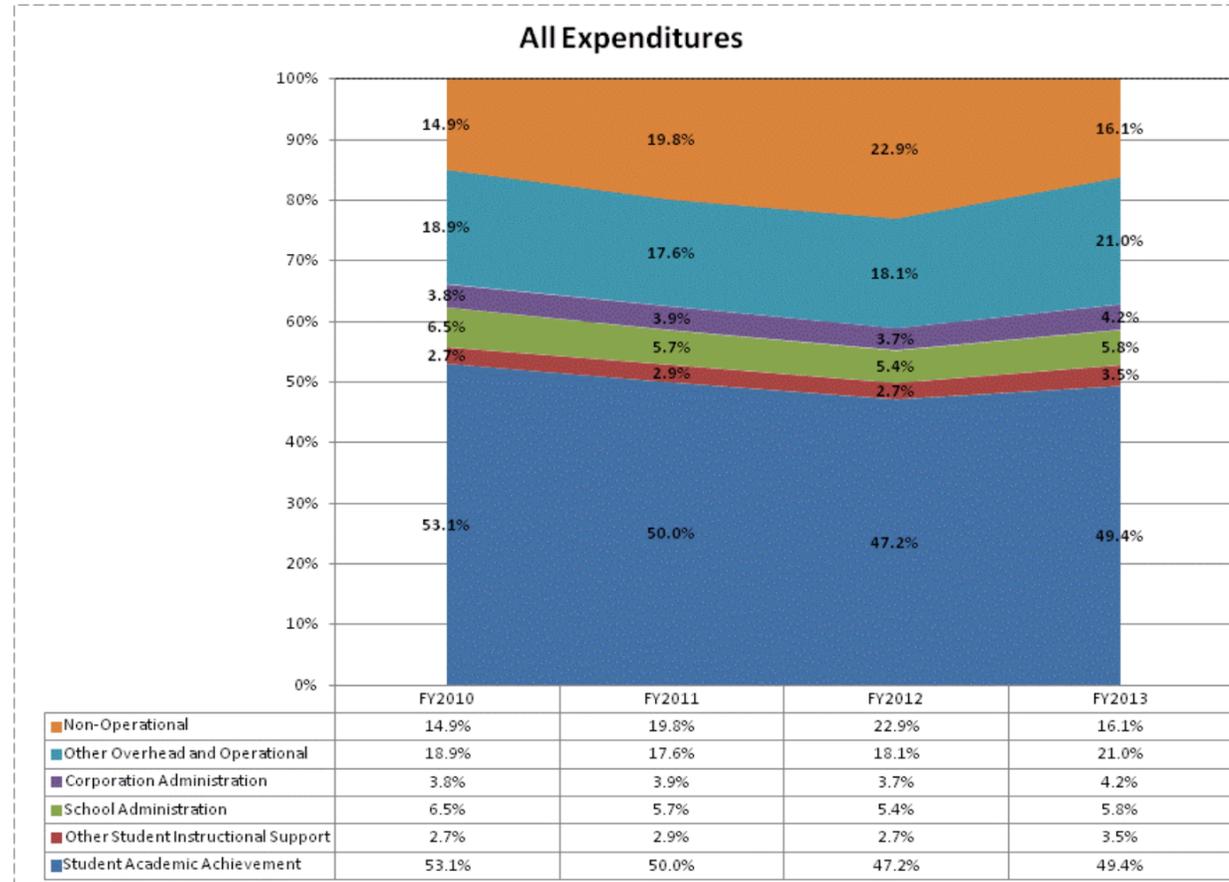


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Blue River Valley Schools (3405)**

Blue River Valley Schools (3405)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$3,527,271	55.4%	\$3,823,851	51.5%	\$3,644,509	47.2%	\$3,393,999	49.4%
Student Instructional Support	\$547,534	8.6%	\$670,751	9.0%	\$621,367	8.1%	\$636,639	9.3%
Overhead and Operational	\$1,559,302	24.5%	\$1,658,637	22.3%	\$1,680,980	21.8%	\$1,726,946	25.2%
Nonoperational	\$738,226	11.6%	\$1,272,313	17.1%	\$1,770,861	22.9%	\$1,107,852	16.1%
Grand Total	\$6,372,332		\$7,425,553		\$7,717,717		\$6,865,437	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2012	FY 2013
	63.9%	60.5%	55.3%	58.7%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Blue River Valley Schools (3405)**

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11025 Regular Programs; Non Spec Ed Preschool	\$0	\$28,041	\$31,082	\$30,373	N/A	8%	-2%
11050 Regular Programs; Full Day Kindergarten	\$0	\$154,042	\$193,158	\$121,932	N/A	-21%	-37%
11100 Regular Programs; Elementary	\$1,127,127	\$1,310,386	\$1,277,459	\$1,194,337	6%	-9%	-7%
11300 Regular Programs; High School	\$1,003,198	\$1,344,976	\$1,126,003	\$1,064,733	6%	-21%	-5%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$9,000	\$19,318	\$15,883	\$15,809	76%	-18%	0%
11410 Vocational Education; Agriculture A	\$37,716	\$50,331	\$45,103	\$48,722	29%	-3%	8%
11450 Vocational Education; Consumer and Homemaking	\$45,390	\$69,550	\$73,083	\$73,489	62%	6%	1%
11470 Vocational Education; Business Education	\$54,579	\$72,529	\$51,873	\$69,966	28%	-4%	35%
11520 Vocational Education; Area School Participation	\$21,177	\$39,757	\$85,208	\$73,928	249%	86%	-13%
11630 Regular Programs; Alternative Education Programs; High School	\$2,532	\$0	\$0	\$0	-100%	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$7,958	\$0	\$0	\$0	-100%	N/A	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$27,330	\$22,302	\$24,917	N/A	-9%	12%
12210 Mental Disabilities; Mild Mental Disabilities	\$81,644	\$53,750	\$140,006	\$133,353	63%	148%	-5%
12220 Mental Disabilities; Moderate Mental Disabilities	\$13,619	\$78,222	\$0	\$0	-100%	-100%	N/A
12310 Physical Impairment; Orthopedic Impairment	\$11,220	\$0	\$0	\$33	-100%	N/A	N/A
12330 Physical Impairment; Visual Impairment	\$0	\$10,753	\$21,799	\$23,976	N/A	123%	10%
12340 Physical Impairment; Hearing Impairment	\$41,193	\$48,623	\$51,999	\$55,701	35%	15%	7%
12350 Physical Impairment; Homebound	\$2,889	\$4,044	\$2,495	\$1,009	-65%	-75%	-60%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$0	\$4,303	\$0	N/A	N/A	-100%
12520 Culturally Different; Compensatory	\$561	\$0	\$0	\$0	-100%	N/A	N/A
12610 Learning Disability	\$100,889	\$111,630	\$138,421	\$202,618	101%	82%	46%
12710 Equal Opportunity At Risk	\$48,595	\$64,193	\$48,368	\$43,436	-11%	-32%	-10%
12810 Special Education Preschool	\$39,540	\$21,190	\$23,383	\$22,879	-42%	8%	-2%
12900 Other Special Programs	\$0	\$7,727	\$0	\$0	N/A	-100%	N/A
14300 Summer School Programs; High School	\$13,946	\$0	\$0	\$0	-100%	N/A	N/A
16200 Preventive Remediation	\$5,014	\$4,672	\$12,147	\$6,484	29%	39%	-47%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$27	\$0	\$0	\$0	-100%	N/A	N/A
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$0	\$10,000	\$1,000	\$0	N/A	-100%	-100%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agr	\$0	\$0	\$1,000	\$0	N/A	N/A	-100%
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$1,924	\$1,231	\$305	\$0	-100%	-100%	-100%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$10,625	\$16,997	\$9,801	\$1,297	-88%	-92%	-87%
22130 Improvement of Instruction; Instructional Staff Training	\$3,314	\$8,558	\$568	\$6,743	103%	-21%	> 500%
22220 Library/Media Services; School Library	\$89,161	\$136,968	\$85,604	\$67,181	-25%	-51%	-22%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$66,810	\$69,587	\$77,510	N/A	16%	11%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$1,687	\$0	\$0	\$0	-100%	N/A	N/A
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$6,000	\$0	\$0	N/A	-100%	N/A
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Tr	\$0	\$0	\$0	\$983	N/A	N/A	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$63,951	\$55,596	\$112,568	\$32,591	-49%	-41%	-71%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$410	\$628	\$0	\$0	-100%	-100%	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$179,077	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$3,017,962	\$3,823,851	\$3,644,509	\$3,393,999	12%	-11%	-7%
Student Instructional Support							
21220 Guidance Services; Counseling Services	\$43,017	\$79,992	\$81,441	\$78,373	82%	-2%	-4%
21250 Guidance Services; Records Maintenance	\$0	\$0	\$0	\$35,264	N/A	N/A	N/A
21340 Health Services; Nurse Services	\$20,589	\$37,942	\$39,425	\$38,080	85%	0%	-3%
21390 Health Services; Other Health Services	\$485	\$568	\$974	\$880	82%	55%	-10%
21420 Psychological Testing	\$7,375	\$6,500	\$7,000	\$9,310	26%	43%	33%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Blue River Valley Schools (3405)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$12,713	\$10,189	\$7,166	N/A	-44%	-30%
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$3,965	\$6,793	\$6,923	N/A	75%	2%
21810 Special Education Administration; Service Area Direction	\$37,955	\$59,820	\$61,471	\$61,739	63%	3%	0%
21890 Special Education Administration; Other Special Education Administration	\$6,271	\$0	\$0	\$0	-100%	N/A	N/A
21990 Other Support Services, Students; Other Student Services	\$0	\$650	\$0	\$0	N/A	-100%	N/A
24100 Office of The Principal	\$344,058	\$468,602	\$414,075	\$398,907	16%	-15%	-4%
Student Instructional Support Total	\$459,750	\$670,751	\$621,367	\$636,639	38%	-5%	2%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$21,003	\$12,111	\$10,862	\$10,765	-49%	-11%	-1%
23120 Board of Education; Service Area Assistants	\$39,699	\$28,375	\$0	\$0	-100%	-100%	N/A
23150 Board of Education; Legal Services	\$6,000	\$14,904	\$3,546	\$4,001	-33%	-73%	13%
23160 Board of Education; Promotion Expenses	\$3,865	\$1,220	\$2,555	\$2,178	-44%	78%	-15%
23190 Board of Education; Other Governing Body Services	\$12,746	\$14,555	\$9,396	\$13,619	7%	-6%	45%
23210 Executive Administration; Office of The Superintendent	\$138,173	\$182,186	\$189,010	\$189,420	37%	4%	0%
23220 Executive Administration; Community Relations	\$0	\$0	\$208	\$0	N/A	N/A	-100%
23230 Executive Administration; Staff Relations and Negotiations	\$0	\$71	\$0	\$836	N/A	> 500%	N/A
23290 Executive Administration; Other Executive Administration Services	\$6,486	\$2,466	\$0	\$0	-100%	-100%	N/A
25160 Fiscal Services; Financial Accounting	\$0	\$26,654	\$57,057	\$58,321	N/A	119%	2%
25191 Other Fiscal Services; Refund of Revenue	\$2,895	\$3,712	\$3,240	\$2,907	0%	-22%	-10%
25196 Other Fiscal Services; Cash Change	\$181	\$226	\$562	\$1,074	493%	376%	91%
25300 Printing, Publishing, and Duplicating Services	\$0	\$1,000	\$0	\$0	N/A	-100%	N/A
25750 Personnel Services; Health Services	\$0	\$3,758	\$6,444	\$5,479	N/A	46%	-15%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$431,075	\$500,216	\$459,628	\$476,461	11%	-5%	4%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$1,020	\$0	\$0	\$249	-76%	N/A	N/A
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$78,374	\$83,420	\$80,827	\$144,843	85%	74%	79%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$220	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$3,009	\$0	\$0	\$0	-100%	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$122,415	\$55,411	\$38,403	\$41,530	-66%	-25%	8%
27010 Student Transportation; Service Area Direction	\$67,372	\$120,360	\$119,118	\$121,257	80%	1%	2%
27100 Student Transportation; Vehicle Operation	\$101,881	\$149,370	\$176,767	\$152,850	50%	2%	-14%
27200 Student Transportation; Monitoring Services	\$1,279	\$301	\$0	\$14,281	> 500%	> 500%	N/A
27300 Student Transportation; Vehicle Servicing and Maintenance	\$74,749	\$128,881	\$107,102	\$89,227	19%	-31%	-17%
27400 Student Transportation; Purchase of School Buses	\$56,063	\$0	\$90,707	\$83,777	49%	N/A	-8%
27500 Student Transportation; Insurance on Buses	\$2,881	\$9,531	\$8,634	\$6,554	127%	-31%	-24%
27600 Student Transportation; Insurance on Pupils	\$242	\$0	\$0	\$0	-100%	N/A	N/A
27700 Student Transportation; Contracted Transportation Services	\$33,864	\$35,293	\$5,109	\$0	-100%	-100%	-100%
27900 Student Transportation; Other Student Transportation Services	\$0	\$0	\$6,019	\$4,761	N/A	N/A	-21%
27910 Student Transportation; Bus Driver Training	\$927	\$1,642	\$781	\$1,371	48%	-17%	76%
31200 Food Services Operations; Food Preparation and Dispensing	\$94,254	\$115,290	\$127,117	\$120,308	28%	4%	-5%
31400 Food Services Operations; Food Purchases	\$127,759	\$166,623	\$176,118	\$180,112	41%	8%	2%
31900 Other Food Services	\$1,030	\$1,059	\$1,769	\$765	-26%	-28%	-57%
Overhead and Operational Total	\$1,429,463	\$1,658,637	\$1,680,980	\$1,726,946	21%	4%	3%
Nonoperational							
33200 Community Recreation	\$600	\$587	\$101	\$652	9%	11%	> 500%
33400 Athletic Coaches	\$63,095	\$71,517	\$72,351	\$73,234	16%	2%	1%
33990 Other Community Services; Other	\$724	\$0	\$0	\$0	-100%	N/A	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$0	\$15,472	\$2,400	\$0	N/A	-100%	-100%
44000 Facilities Acquisition and Construction; Educational Specifications Development	\$895	\$0	\$0	\$0	-100%	N/A	N/A
45100 Building Acquisition, Construction and Improvements	\$65,855	\$260,787	\$348,297	\$77,109	17%	-70%	-78%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Blue River Valley Schools (3405)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$7,000	\$8,005	\$9,946	\$5,787	-17%	-28%	-42%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$24,039	\$15,609	\$18,986	\$17,923	-25%	15%	-6%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$77,415	\$21,161	\$11,454	\$30,583	-60%	45%	167%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$79,307	\$68,649	\$71,825	\$80,565	2%	17%	12%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$19,929	\$0	\$0	\$0	-100%	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$372,000	\$328,731	\$896,246	\$610,000	64%	86%	-32%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$468,269	\$339,254	\$212,000	N/A	-55%	-38%
54100 Veterans' Memorial Fund; Principal	\$0	\$13,356	\$0	\$0	N/A	-100%	N/A
54150 Veterans' Memorial Fund; Interest	\$0	\$170	\$0	\$0	N/A	-100%	N/A
54200 Common School Fund; Principal	\$15,224	\$0	\$0	\$0	-100%	N/A	N/A
Nonoperational Total	\$726,082	\$1,272,313	\$1,770,861	\$1,107,852	53%	-13%	-37%
Prorated By Fund							
26491 2007 Account Code - PERF	\$66,035	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$271,335	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$10,253	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$342,801	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$2,866	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$45,785	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$739,075	\$0	\$0	\$0	N/A	N/A	N/A